



2008-154-A

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June 25, 2009

Jeannie Gordon
State of South Carolina
Office of Regulatory Staff
1401 Main Street, Suite 900
Columbia, S.C. 29201

Dear Ms. Gordon,

Enclosed please find the original and a copy of the 2008 South Carolina Annual Report for First Communications, LLC. Please note that since First Communications, Inc, the parent company of First Communications, LLC, is an Alternative Investment Market (AIM) company whose audit is not due until June 30, 2009, the information included in the annual report is unaudited and preliminary and should be treated as confidential. First Communication, LLC will submit an amended and public version of the annual report as soon as the audit of the financial statement is complete and audited information is available.

If you should have any questions regarding the enclosed report, feel free to contact Marina Jukic at (512) 301-1808 or by e-mail at marinaj@salestaxassociates.com.

Sincerely,

A handwritten signature in black ink, appearing to read "Dan Trillion", is written over a horizontal line.

Daniel Trillion, C.P.A.
Authorized Representative

ENC.